

## ABSTRACT OF THE DISCLOSURE

Disclosure documents such as financial account documents and brief announcements of financial results or in-house management documents can be created on the basis of a combined account disclosure item defined by extending a combined account item to not only the combined account item represented by an increase/decrease in money, but also a number of stock holdings and an increase/decrease in employees with a basic combined account disclosure item indicating the increase/decrease. The combined account disclosure item includes the aforesaid basic combined account disclosure item, a decrease disclosure item indicating the decrease, and an increase disclosure item indicating the increase in the process of managing business information expressible numerically while adding a subsidiary disclosure item indicating subsidiary information to the combined account disclosure item, so as to create documents from business information on the basis of the combined account disclosure item and subsidiary information.